

TELECOMMUNICATIONS TAX  
COMPLAINT FORM



Name and Mailing Address \_\_\_\_\_

Contact Person \_\_\_\_\_ Phone Number \_\_\_\_\_ E-mail Address \_\_\_\_\_

Agency \_\_\_\_\_

Federal Identification Number (FEIN) \_\_\_\_\_

Agency Type (*Check one*)

☐ City (name) \_\_\_\_\_

☐ County (name) \_\_\_\_\_

☐ Sheriff (name) \_\_\_\_\_

☐ School District (name) \_\_\_\_\_

☐ Special District (name) \_\_\_\_\_

Name of Party Against Whom Complaint Filed \_\_\_\_\_

FYE 6/30/2005 total franchise fee receipts certified to Department of Revenue (DOR):

1. Telecommunications/Telephone Franchise Fees..... \$ \_\_\_\_\_

2. Multichannel Video Programming/Cable Franchise Fees..... \$ \_\_\_\_\_

3. Public, Educational or Governmental Fees (PEG Fees) ..... \$ \_\_\_\_\_

4. **Total Fees Certified to DOR** ..... \$ \_\_\_\_\_

**Hold Harmless Amount:**

5. a. Total Franchise Fees Certified to DOR (line 4)..... \$ \_\_\_\_\_

b. Franchise Portion of PSC Property Tax ..... \$ \_\_\_\_\_

6. Total Amount for FYE 6/05 for Hold Harmless Computation  
(line 5a plus line 5b)..... \$ \_\_\_\_\_

**Distributions to Date:**

7. Total payments from DOR received to date:..... \$ \_\_\_\_\_

8. Number of payments received since January 2006 ..... \_\_\_\_\_

9. Total payments annualized ( $\{ \text{line 7} / \text{line 8} \} \times 12$ ) ..... \$ \_\_\_\_\_

**Amount Over (Under) Hold Harmless:**

10. Line 9 total minus line 6 total ..... \$ \_\_\_\_\_

Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

(continued on reverse)

Please include or attach narrative explaining basis of complaint:

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Does complaint include request for substantial change due to enacting or modifying a franchise fee rate prior to June 30, 2005? If yes, please explain below:

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**Return form to:**

Department of Revenue  
ATTN: Local Distribution Fund Oversight Committee  
P.O. Box 181  
Frankfort KY 40602-0181

**FLUIDIZED BED COMBUSTION TECHNOLOGY  
TAX EXEMPTION CERTIFICATE**

**Issued To**

Certificate Number \_\_\_\_\_

Certificate Effective Date \_\_\_\_\_

Expiration Date \_\_\_\_\_

1. This certificate is issued pursuant to the provisions of Kentucky Revised Statute 211.392 and entitles the holder to the tax benefits checked below:

- ☐ Corporation License Tax (KRS 136.070(1))  
☐ Property Tax (KRS 132.020, KRS 132.200(15))  
☐ Sales and Use Tax (KRS 139.480(20))

The tax benefits listed above are limited to the facility location shown on Line 2 and to the item(s) listed on Line 5.  
Please see the reverse side of this certificate for more information concerning these tax benefits.

2. Location of facility

3. Estimated or actual capitalized cost of construction of the facility as determined by the IRS (per application)

4. Estimated market value of the facility for which application is made (per application)

5. Following a review of your application, it has been determined that the following item(s) qualify for exemption under KRS 211.390 and KRS 211.392.

\_\_\_\_\_  
Supervisor  
Division of Sales and Use Tax  
Office of Sales and Excise Tax

Date \_\_\_\_\_

## **EXPLANATORY NOTES**

### **Corporation License Tax**

To determine the correct property factor for corporation license tax purposes, exclude the property which has been certified as a fluidized bed energy production facility pursuant to KRS 211.392 from the numerator and denominator of the property factor.

### **Property Tax**

KRS 132.200(15) provides that property which has been certified as a fluidized bed energy production facility as defined in KRS 211.390 shall be subject to state tax only of 15¢ per \$100 valuation (KRS 132.020(1)). Actual cost of the fluidized bed energy production facility and equipment will be used as the valuation. Fluidized bed energy production facilities financed by industrial revenue bonds (under KRS Chapter 103) would be tax-exempt.

### **Sales and Use Tax**

The certificate holder or the certificate holder jointly with a purchasing construction contractor may purchase tax-free materials and equipment for the construction, erection or installation of the fluidized bed energy production facility covered by this certificate. The certificate holder or the certificate holder jointly with a purchasing construction contractor must issue a Certificate of Exemption for Fluidized Bed Energy Production Facility, Revenue Form 51A230, to the material or equipment supplier as the supplier's evidence of a tax-free sale.

# APPLICATION FOR KENTUCKY SIGNATURE PROJECT SALES AND USE TAX REFUND



Name			( )
	Enter Name of Approved Agency (please print or type)		Telephone Number (include area code)
Construction Location			
	Number and Street	City or Town	State ZIP Code
Mailing Address (if different)			
	Number and Street	City or Town	State ZIP Code
Contact			( )
	Contact Person	E-mail Address	Telephone Number (include area code)
REFUND REQUESTED \$ _____		REFUND PERIOD _____	
<p>(1) Claims for refunds must be filed annually within 60 days following the end of the fiscal year in which the project grant is executed and shall cover purchases made during the immediately preceding year. The final refund request shall be filed within 60 days following the end of the twelfth fiscal year in which the project grant agreement is in effect, or within 60 days after construction is complete, whichever occurs first.</p> <p>(2) A refund can only be requested for Kentucky sales and use tax paid. No refund for sales tax paid to other states or localities will be refunded.</p> <p>(3) In accordance with KRS 139.770, the amount of refund requested will be reduced by the amount of compensation taken when the sales or use tax was paid or by the amount of any tax liability due the Commonwealth of Kentucky by the applicant. If applicable, the refund will be reduced by any difference in the % of allowed expenditures, if different from the initial estimate.</p> <p>(4) Interest shall not be allowed or paid on any refund.</p> <p>(5) Attach copies of the information-sharing agreements with contractors, vendors or other related parties to verify tangible personal property used in the construction of a signature project.</p> <p>(6) Attach all expenditure reports (Form 51A292) to the refund application with copies of pertinent invoices (from each vendor).</p> <p>(7) Mail completed application and supporting documentation to the Kentucky Department of Revenue, Division of Sales and Use Tax, P. O. Box 181, Station 67, Frankfort, Kentucky 40602-0181.</p> <p>Any questions can be directed to the Division of Sales and Use Tax at (502) 564-5170.</p>			

I, the undersigned, do declare under penalties of perjury that I have examined this application (including any accompanying statements or schedules and reports), and to the best of my knowledge and belief, the information and statements regarding the refundable credit for sales and use tax paid on purchases of building and construction materials purchased and used in the construction of the project contained herein are true, complete and correct, and that I am duly authorized to sign this application. The undersigned certifies that no tax liability of any kind is due the Commonwealth of Kentucky by this applicant.

Signed \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

(Print or Type)



**Important—Certificate  
 not valid unless completed.**

## CERTIFICATE OF EXEMPTION FOR ALCOHOL PRODUCTION FACILITIES

This certificate may be executed **only** for those purchases of tangible personal property which qualify for exemption under KRS 139.480(18). The certificate may be executed by either: (1) A holder of an Alcohol Production Tax Exemption Certificate; or (2) jointly by a contractor and the holder of an Alcohol Production Tax Exemption Certificate in any case in which a contractor under contract with the certificate holder does, in fact, purchase such property.

THE UNDERSIGNED HEREBY CERTIFIES: That the materials and equipment to be purchased from

\_\_\_\_\_  
 Name of Vendor

\_\_\_\_\_  
 Address

will become a part of an alcohol production facility at \_\_\_\_\_

\_\_\_\_\_  
 Location of Facility

for which the Department of Revenue, as provided by KRS Chapter 247, has issued an Alcohol Production Tax Exemption Certificate. The undersigned agrees that in the event it is determined that any of the property described below is not tax-exempt, the undersigned will immediately report and pay the required tax measured by the purchase price of the property.

Cost of property to be purchased: \_\_\_\_\_

Description of property to be purchased: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

\_\_\_\_\_  
 Name of Holder of  
 Alcohol Production Tax Exemption Certificate

\_\_\_\_\_  
 Name of Contractor Under Contract with Holder of  
 Alcohol Production Tax Exemption Certificate

\_\_\_\_\_  
 Permit Account Number

\_\_\_\_\_  
 Permit Account Number

By \_\_\_\_\_  
 Signature Title

By \_\_\_\_\_  
 Signature Title

Date \_\_\_\_\_

Date \_\_\_\_\_

Address \_\_\_\_\_

Address \_\_\_\_\_  
 \_\_\_\_\_

**Contractor's Note:** This certificate may not be used to purchase or rent/lease construction equipment or consumable supplies used in fulfilling a contract.

**Caution:** Sellers failing to obtain a completed certificate will be held liable for the sales and use tax pursuant to the good faith provisions of KRS 139.270. A seller of tangible personal property shall be relieved from the sales and use tax only if he maintains a file of these certificates for a period of not less than four years as provided by KRS 139.720.

**KENTUCKY SALES AND USE TAX  
ENERGY EXEMPTION ANNUAL RETURN**  
(This return is only applicable to an  
authorized energy direct pay entity.)

FOR OFFICIAL USE ONLY

Period Beginning

Period Ending

Return Due Date

Name & Mailing Address

Name & Location Address

Name of Preparer

*Please Print*

Sales Tax Permit Account Number

Telephone Number ( )

**I. Computation to Determine Eligibility for Energy Exemption**

- (1) Total cost of all energy purchased (attach schedule listing suppliers and amount purchased per instructions)..... \$
- (2) Less cost of energy or energy-producing fuel not used in the course of manufacturing, processing, mining or refining..... \$
- (3) Balance (Line 1 minus Line 2)..... \$
- (4) Actual cost of production for calendar or fiscal year (see instructions)..... \$
- (5) Enter 3% of Line 4..... \$

**II. Reconciliation of Estimated Tax and Actual Tax**

- (1) Actual cost of production (enter from Line 4, Part I)..... \$
- (2) Production energy subject to tax (3% of Line 1).....
- (3) Energy purchased without application of tax and not used in the course of manufacturing, processing, mining or refining.....
- (4) Total amount subject to tax (Line 2 plus Line 3).....
- (5) Tax on energy or energy-producing fuel (6% of Line 4).....
- (6) Estimated tax paid on monthly returns filed (6% of total estimated energy reported for year) (see instructions) **attach schedule**.....
- (7) Additional tax due (Line 5 minus Line 6)..... \$
- (7a) Less compensation (\$1,500 cap); see instructions.....
- (8) Payment due (make check payable to Kentucky State Treasurer)..... \$
- (9) Overpayment of tax (Line 6 minus Line 5) (to be refunded)..... \$

**III. Estimated Amount of Fuel Subject to Tax for Through**

- (1) Actual cost of production in prior year (enter amount from Line 4, Part I)..... \$
- (2) Production energy subject to tax (3% of Line 1).....
- (3) Estimated energy purchased without application of tax and not used in the course of manufacturing, processing, mining or refining.....
- (4) Estimated amount subject to tax for the current year (Line 2 plus Line 3).....
- (5) Enter total amount of energy reported for taxation on monthly returns filed for the current year.....
- (6) Balance to be reported (Line 4 minus Line 5)..... \$
- (7) Amount to be reported monthly (Line 6 divided by number of months in current year for which monthly returns have not yet been filed) (subject to 6% use tax)..... \$

*The amount on Part III, Line 7 is to be reported on Line 23b of each of the monthly sales and use tax returns filed during the remainder of the current calendar or fiscal year.*

I declare under the penalties of perjury that this return (including accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Signature of Preparer

Date Signed

Signature of Taxpayer



## INSTRUCTIONS FOR FILING ENERGY EXEMPTION ANNUAL RETURN

### GENERAL INFORMATION

The Kentucky sales and use tax law exempts from tax the sale, use, storage or other consumption of all energy or energy-producing fuels used in the course of manufacturing, processing, mining or refining, to the extent that the cost of the energy or energy-producing fuel exceeds 3 percent of the cost of production (KRS 139.480(3)). The cost of production must be computed on the basis of plant facilities. The term "plant facilities" means all permanent structures affixed to real property at one location.

Regulation 103 KAR 30:140 provides that taxpayers entitled to this exemption are to obtain an energy direct pay authorization from the Department of Revenue.

All energy direct pay authorization holders must file an energy exemption annual return within four months following the end of their calendar or fiscal year.

### PART I—COMPUTATION TO DETERMINE ELIGIBILITY FOR ENERGY EXEMPTION

Attach a schedule listing each supplier of energy or energy-producing fuel and the total cost of such energy from each supplier.

Enter on Line 4 the actual cost of production. Attach a schedule showing the account classification and amount of all costs included in computing cost of production. Do not include the cost of energy or energy-producing fuels used in production. Include all other costs of production. Such costs consist of direct materials, direct labor and all overhead expenses which relate to production. (Refer to Regulation 103 KAR 30:140 for additional information regarding the computation of the cost of production.)

If the amount on Line 3 exceeds 3 percent of the actual cost of production as computed on Line 5, complete the remaining portions of the return.

If the amount on Line 3 is less than the amount on Line 5, you are not eligible for an energy exemption; the total amount of energy purchased during the year is subject to tax. It is therefore not necessary to compute Parts II and III of the return. Prepare and

attach a separate schedule showing the tax due based on the total amount of energy purchased, without application of tax.

Failure to prove eligibility under Part I automatically withdraws the privilege extended in the letter of energy direct pay authorization issued by the department. Return the energy direct pay authorization with the energy exemption annual return and the required schedules.

### PART II—RECONCILIATION OF ESTIMATED TAX AND ACTUAL TAX

**Line 6**—Enter the amount of estimated tax paid on the monthly sales and use tax returns. Attach a schedule showing a breakdown of the amount of energy reported for taxation on Line 23b of each monthly sales and use tax return filed for this period. (If tax on energy or energy-producing fuel used in production was paid to your supplier prior to the issuance of the energy direct pay authorization and was not refunded to you by the supplier, such tax should also be included on Line 6. Attach a schedule showing the name of each supplier and the amount of tax paid and include copies of the invoices showing tax paid to the supplier.)

**Line 7(a)**—Compensation is computed at the rate of 1 3/4 percent of the first \$1,000 of tax shown on Part II, Line 7, and 1 percent of the tax in excess of \$1,000. Deduct only if return and payment are timely. (Compensation shall not exceed \$1,500.)

### PART III—COMPUTATION OF ESTIMATED AMOUNT OF ENERGY OR ENERGY-PRODUCING FUELS SUBJECT TO TAX

The estimated tax to be paid during the current year will be based on the cost of production for the immediately preceding year. (If the operations for the current year are materially changed, an estimated tax based on an estimated cost of production may be approved. If the prior year's cost of production is not used in determining the estimated tax, submit schedule and explanation of the estimated cost of production.)

Enter taxable amounts reported for the months of the current year prior to the completion of this return on Line 5 and deduct from the estimated amount subject to tax for the current year. Divide remaining balance by the number of months for which monthly returns have not yet been filed in order to determine the amount to be reported for each subsequent month in the current year.



ESTIMATED TAX  
PAID ON MONTHLY RETURNS

SCHEDULE OF ENERGY REPORTED ON  
MONTHLY SALES AND USE TAX RETURNS

<u>MONTH</u>	<u>TOTAL AMOUNT ON LINE 23 OF MONTHLY RETURN</u>	<u>AMOUNT OF ENERGY INCLUDED IN LINE 23</u>
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____

- |  |            |
|--|------------|
| 1. Total amount subject to tax.                            | \$ _____   |
| 2. Tax on energy or energy producing fuels (6% of Line 1). | \$ _____ * |

\*Report this amount plus sales tax paid on energy invoices on Part II, Line 6 of Form 51A129

**CERTIFICATE OF EXEMPTION**  
**MACHINERY FOR NEW AND EXPANDED INDUSTRY**



➤ **IMPORTANT:** Certificate not valid unless completed in full.

This certificate may be executed *only* for purchases, leases or rentals of tangible personal property which qualify for exemption under KRS 139.010(15), (16), and (21), KRS 139.480(10) and 103 KAR 30:120. The certificate may be executed by either: (1) a manufacturer or production processor; or (2) jointly by a contractor and the manufacturer or production processor in any case in which a contractor under contract with the manufacturer or production processor does, in fact, purchase, lease or rent such property.

THE UNDERSIGNED HEREBY CERTIFIES: That the machinery to be purchased, leased or rented from

\_\_\_\_\_  
Name of Vendor, Lessor or Renter

\_\_\_\_\_  
Address

constitutes "machinery for new and expanded industry," as defined in Sales and Use Tax Regulation 103 KAR 30:120, and

that this machinery is to be installed at \_\_\_\_\_

\_\_\_\_\_  
Name, if any, and Address of Plant Location

The undersigned agrees that in the event it is determined that any of the property described below is not tax-exempt, the undersigned will immediately report and pay the required tax measured by the purchase price or by the lease or rental payment of the property.

Cost of machinery to be purchased \_\_\_\_\_ Purchase order number \_\_\_\_\_

Description of machinery to be purchased \_\_\_\_\_

Describe manufacturing function of machinery \_\_\_\_\_

\_\_\_\_\_  
Name of Manufacturer or Production Processor

\_\_\_\_\_  
Name of Contractor Under Contract with the Manufacturer  
or Production Processor

\_\_\_\_\_  
Permit Account Number

\_\_\_\_\_  
Name of Subcontractor

\_\_\_\_\_  
Job Number/Contract Number

By \_\_\_\_\_  
Signature Title

By \_\_\_\_\_  
Signature Title

Date \_\_\_\_\_

Date \_\_\_\_\_

Address \_\_\_\_\_

Address \_\_\_\_\_

**Contractor's Note:** This certificate may not be used to purchase or rent/lease construction equipment or consumable supplies used in fulfilling a contract.

**Caution:** Sellers failing to obtain a completed certificate will be held liable for the sales and use tax pursuant to the good faith provisions of KRS 139.270. A seller of tangible personal property shall be relieved from the sales and use tax only if he maintains a file of these certificates for a period of not less than four years as provided by KRS 139.720.

Commonwealth of Kentucky  
Department of Revenue  
Frankfort, KY  
40620  
revenue.ky.gov

TO:

DATE:

SUBJECT: SALES AND USE TAX PERMIT

ACCOUNT NUMBER            HAS BEEN ASSIGNED AS YOUR SALES AND USE TAX NUMBER FOR REPORTING KENTUCKY SALES AND USE TAX. PLEASE USE THIS NUMBER ON RETURNS AND CORRESPONDENCE REGARDING KENTUCKY SALES AND USE TAX. DEPARTMENT OF REVENUE (DOR) RECORDS INDICATE THE ACCOUNT LIABILITY DATE IS            IF THIS IS INCORRECT, PLEASE NOTIFY THE DIVISION OF SALES AND USE TAX.

YOUR ACCOUNT HAS BEEN PLACED ON A            FILING BASIS. A PREPRINTED FORM FOR REPORTING SALES AND USE TAX WILL BE MAILED TO YOU APPROXIMATELY FIFTEEN (15) DAYS PRIOR TO THE DUE DATE OF EACH RETURN. PLEASE USE THE PREPRINTED FORM FOR REPORTING AND REMITTING KENTUCKY SALES AND USE TAX. RETURNS MUST BE FILED EVEN IF NO TAX IS DUE. IF YOU ARE INTERESTED IN REPORTING YOUR KENTUCKY SALES AND USE TAX ELECTRONICALLY, PLEASE VISIT THE DOR WEBSITE AT WWW.REVENUE.KY.GOV AND CLICK ON KY E-TAX.

THE DETACHMENT AT THE BOTTOM OF THE PAGE IS YOUR KENTUCKY SALES AND USE TAX PERMIT CARD. THIS PERMIT MUST BE POSTED IN A CONSPICUOUS PLACE AT THE BUSINESS LOCATION LISTED ON THE PERMIT. (MORE INFORMATION CONTINUED ON BACK PAGE.)

-----Detach Here-----

FORM 51A101(a)  
(8-2011)

Commonwealth of Kentucky  
Department of Revenue  
Sales and Use Tax Permit

	Account Number	Issue Date

THIS SELLER'S PERMIT IS ISSUED PURSUANT TO KRS 139.250.

POST IN A CONSPICUOUS PLACE

THIS PERMIT IS ISSUED PURSUANT TO AUTHORITY OF CHAPTER 139 OF THE KENTUCKY REVISED STATUTES AND IS VALID UNTIL CANCELLED OR REVOKED.

THIS PERMIT IS NOT TRANSFERABLE

IF IT IS NECESSARY THAT YOU FILE BACK PERIOD RETURNS, THE PROPER FORMS WILL BE MAILED TO YOU SEPARATELY. PLEASE INCLUDE A COPY OF THIS LETTER WITH ANY RETURNS FILED FOR PRIOR PERIODS. PENALTIES FOR LATE FILING AND LATE PAYMENT APPLY AT A RATE OF 2% EACH PER MONTH UP TO A MAXIMUM OF 20% OF THE TAX DUE. THE MINIMUM PENALTY FOR A NO TAX DUE RETURN IS \$10.00. THE MINIMUM PENALTY FOR ANY PERIODS WITH JEOPARDY ASSESSMENTS IS \$100.00.

THE DEPARTMENT IS FORWARDING UNDER SEPARATE COVER A RETAIL PACKET THAT INCLUDES SPECIFIC INFORMATION ABOUT KENTUCKY SALES AND USE TAX. AN ORDER FORM FOR SELECTED SALES AND USE TAX PUBLICATIONS WILL BE INCLUDED FOR YOUR CONVENIENCE. IF YOU DO NOT RECEIVE RETURNS FOR THE PROPER PERIODS OR IF YOU HAVE QUESTIONS, PLEASE CONTACT THIS OFFICE AT (502) 564-5170 OPTION #1, OR DIRECT ANY CORRESPONDENCE TO THE ADDRESS BELOW.

DIVISION OF SALES AND USE TAX  
DEPARTMENT OF REVENUE  
PO BOX 181  
FRANKFORT KY 40602-0181  
DORWEBRESPONSESALESTAX@KY.GOV

Commonwealth of Kentucky  
Department of Revenue  
Frankfort, KY  
40620  
revenue.ky.gov

To:

Date:

SUBJECT: SALES AND USE TAX PERMIT UPDATE(SST)

DUE TO A CHANGE IN YOUR BUSINESS OR IN RESPONSE TO A RECENT REQUEST, THE DEPARTMENT OF REVENUE IS SENDING AN UPDATED COPY OF YOUR KENTUCKY SALES AND USE TAX PERMIT. THE DETACHMENT AT THE BOTTOM OF THIS PAGE IS A COPY OF YOUR KENTUCKY SALES AND USE TAX PERMIT. THIS PERMIT MUST BE POSTED IN A CONSPICUOUS PLACE AT THE BUSINESS LOCATION LISTED ON THE PERMIT.

IF YOU REQUIRE FURTHER ASSISTANCE WITH KENTUCKY SALES AND USE TAX, PLEASE CONTACT THIS OFFICE AT (502) 564-5170 OPTION #1, OR DIRECT ANY CORRESPONDENCE TO THE E-MAIL ADDRESS OR MAILING ADDRESS LISTED BELOW.

DIVISION OF SALES AND USE TAX  
DEPARTMENT OF REVENUE  
PO BOX 181  
FRANKFORT KY 40602-0181  
DOR.WEBResponseSSTP@ky.gov

-----Detach Here-----

FORM 51A101(D)  
(8-2011)

Commonwealth of Kentucky  
Department of Revenue  
Sales and Use Tax Permit

	Streamlined Account Number	Issue Date
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THIS SELLER'S PERMIT IS ISSUED PURSUANT TO KRS 139.250.

POST IN A CONSPICUOUS PLACE

THIS PERMIT IS NOT TRANSFERABLE

THIS PERMIT IS ISSUED PURSUANT  
TO AUTHORITY OF CHAPTER 139 OF  
THE KENTUCKY REVISED STATUTES  
AND IS VALID UNTIL CANCELLED OR  
REVOKED.

COMMONWEALTH OF KENTUCKY  
DEPARTMENT OF REVENUE  
DIVISION OF SALES AND USE TAX  
501 HIGH STREET  
FRANKFORT KY 40601-2103

DIRECT PAY AUTHORIZATION

EFFECTIVE DATE:

PERMIT #

The above company is authorized to report and pay directly to the Department of Revenue the sales and use tax on all purchases of tangible personal property, and digital property, excluding energy and energy-producing fuels.

Retailers are authorized to sell tangible personal property, and digital property, excluding energy and energy-producing fuels, directly to the above company without receipt of the sales and use tax, provided they are issued a copy of this authorization and retain the copy in their records. Retailers making non-taxed sales under this authorization must report those sales in accordance with Kentucky Administrative Regulation 103 KAR 31:030, Section 5, Direct Pay Authorization.

Retailers shall not accept this document for unauthorized purchases or from unauthorized persons. This authorization is not valid for use by construction contractors under contract with the above company.

Office of Sales and Excise Taxes  
Division of Sales and Use Tax  
(502) 564-5170



APPLICATION FOR  
ENERGY DIRECT PAY AUTHORIZATION  
(Sales and Use Tax and Utility Gross Receipts License Tax)

This form should be submitted only by persons engaged in the business of manufacturing, industrial processing, mining, or refining who document that the cost to them of energy or energy-producing fuel exceeds 3 percent of the cost of production. A Retail Sales and Use Tax Permit must be obtained by all persons who obtain an Energy Direct Pay Authorization. If you require a Retail Sales and Use Tax Permit and have not submitted a Kentucky Registration Application (Revenue Form 10A100), submit that form with this application. If you choose to apply for the UGRLT exemption, you must register for a UGRLT number and you will be required to file monthly UGRLT returns via KY E-Tax. \*\*

<b>Name of Business</b>	(      )			
	Enter Exact Name of Business		Telephone Number	
<b>Location of Facility</b> (authorization is site specific)				
	Number and Street	City	County	State      ZIP Code
<b>Mailing Address</b> (if different from above)				
	P.O. Box or Number and Street	City	County	State      ZIP Code
<b>Nature of Business at this Location</b>	<b>IMPORTANT:</b> An accurate description of your business is necessary.			
<b>Questionnaire</b>	(1) Are books kept on a calendar year basis? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," give fiscal year ending date: (Month) _____ (Day) _____ (2) Indicate the last period for which a Kentucky income tax return was filed. _____ (3) Was a balance sheet for the business included in the last income tax return filed? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," submit a copy of the most recent balance sheet with this application. (4) How many business locations do you operate in Kentucky? _____ At how many of these locations do(es) manufacturing, industrial processing, mining, or refining occur? _____ (5) In what school district is the plant facility located? ** _____			
<b>Identification Numbers</b>	Utility Gross Receipts License Tax (UGRLT) Number (if already issued) ** _____ Sales and Use Tax Permit Account Number _____ Kentucky Corporation Income Tax Number _____			
<b>Supplier and Amount of Energy or Energy-Producing Fuel</b> (Submit copies of vendor invoices)	Name of Supplier	Address of Supplier	Type of Energy or Energy-Producing Fuel Purchased	Cost of Energy or Energy-Producing Fuel Purchased in Previous Year
				Total Amount _____
<b>Sales and Use Tax EDP Computation</b>				
(1) Cost of Production in Previous Year Excluding Cost of Energy or Energy-Producing Fuel..... (Attach separate schedule detailing Cost of Production) (See Instructions) _____				
(2) Enter 3% of Cost of Production Excluding Energy or Energy-Producing Fuel (Line 1 x 3%) _____				
(3) Estimated Monthly Cost of Energy or Energy-Producing Fuel Subject to Sales Tax (Line 2 ÷ 12)..... _____				
<b>UGRLT EDP Computation**</b>				
**If you choose to apply for the UGRLT exemption, you must register for a UGRLT number and you will be required to file monthly UGRLT returns electronically via KY E-Tax.**				
Do you wish to apply for the UGRLT exemption at this time? Circle Yes or No ..... Yes      No				
If "Yes", then questions (4) through (9) must be completed for this document to be considered an application for UGRLT EDP.**				
(4) Total Cost of Energy Purchased in Previous Year ..... _____				
(5) Less Energy not Subject to UGRLT (See Instructions) ..... _____				
(6) Balance of Energy Subject to UGRLT (Line 4 - Line 5) ..... _____				
(7) Cost of Production for UGRLT Computation (Line 1 + Line 5) ..... _____				
(8) Enter 3% of Cost of Production for UGRLT (Line 7 x 3%) ..... _____				
(9) Estimated Monthly Cost of Energy Subject to UGRLT (Line 8 ÷ 12) ..... _____				

I hereby certify that the above statements are correct to the best of my knowledge and belief and that I am duly authorized to sign this application. I agree that, in consideration for issuance of this Energy Direct Pay Authorization, I will directly report and pay to the Department of Revenue the sales or use tax and/or the UGRLT, on any energy or energy-producing fuel purchased by me without payment of sales or use tax pursuant to KRS 139.480 and Regulation 103 KAR 30:140, and, if applicable, the UGRLT pursuant to KRS 160.613.

Signature \_\_\_\_\_ Title \_\_\_\_\_

Print Name \_\_\_\_\_ Date \_\_\_\_\_

Mail to:  
Kentucky Department of Revenue  
Division of Sales and Use Tax  
PO Box 181  
Frankfort, KY 40602-0181



If you choose to apply for the UGRLT energy exemption, you must complete all sections denoted with a double asterisk (\*\*) and you will be required to file monthly UGRLT returns electronically via KY E-Tax.

### **INSTRUCTIONS**

Complete all information requested on the reverse side of this form. Include copies of invoices for all energy purchases made in the last completed fiscal or calendar year. Attach a schedule showing the account classification and amount (based on the last completed calendar or fiscal year) of all costs included in computing the cost of production except for the cost of energy or energy-producing fuel. **The cost of production must be computed on the basis of plant facilities. The term "plant facilities" means all permanent structures affixed to real property at one location. Therefore, if you operate more than one facility, an application must be completed on each location for which you are seeking the Energy Direct Pay Authorization.**

The following accounts or similar classifications should be included in the cost of production computation:

- Direct Materials
- Direct Labor
- Overhead Expenses:
  - Depreciation for Plant Equipment
  - Insurance for Plant Equipment
  - Taxes for Plant Equipment
  - Rent or Depreciation for Plant Building
  - Heat, Lights, and Water
  - Compensation Insurance
  - Indirect Materials
  - Indirect Labor
  - Miscellaneous Factory Expenses
  - Administrative Expenses Allocated to Cost of Production
  - Office Expenses Allocated to Cost of Production

### **SPECIAL INSTRUCTIONS FOR COAL MINES AND QUARRIES**

The following accounts must also be included in the cost of production: Rents, Royalties, Cost Depletion, Reclamation and Severance Tax.

#### **\*\*UGRLT EDP ONLY\*\***

#### **SPECIAL INSTRUCTIONS FOR FACILITIES UTILIZING OTHER FUELS AS AN ENERGY SOURCE**

When calculating the amount of energy relative to the UGRLT energy exemption, please note that energy or energy-producing fuel such as diesel fuel, coal, coke, fuel oil, kerosene, propane, steam, nitrogen and bottled gases are not subject to the UGRLT, therefore they are excluded in the calculation of energy costs. However, such energy costs are included in the cost of production, as evidenced by the addition of Line 5 to Line 1 to obtain the UGRLT cost of production on Line 7. If your allowable cost of energy exceeds the 3 percent cost of production, you qualify for the energy exemption for the UGRLT.

#### ***IF YOUR APPLICATION IS APPROVED:***

- (1) You will be permitted to purchase all energy or energy-producing fuel for the qualifying facility without payment of the sales or use tax, and if applicable, the UGRLT. You will be required to estimate the cost of such energy or energy-producing fuel which does not exceed 3 percent of the cost of production, and remit the applicable tax on the estimated amount monthly to the Department of Revenue.
- (2) A letter of authorization for each applicable exemption will be mailed to you. You must forward a copy of the letter(s) to each of your suppliers of energy or energy-producing fuel, and the letter(s) must be maintained by the suppliers to verify non-taxability of the energy purchases.
- (3) You will be required to report the Estimated Monthly Cost of Energy or Energy-Producing Fuel Subject to Tax each month on Line 23b of the Sales and Use Tax Return (Form 51A102) and, if applicable, on Line 5b of the monthly UGRLT return. An annual return for each authorized tax exemption must be filed within four months after the end of your calendar or fiscal year reconciling the estimated cost of energy or energy-producing fuel subject to tax with the actual cost subject to tax for the period. These forms (Form 51A109 and Form 73A902) will be available on the Department of Revenue web site: [www.revenue.ky.gov](http://www.revenue.ky.gov). Any additional tax due must be paid with the annual return(s). If amounts were overpaid on the monthly returns, a refund will be issued or, for UGRLT EDP only, credit may be taken on the estimate for the succeeding year.

**Kentucky Department of Revenue**  
**Order For Selected Sales and Use Tax Publications**



Mail order requests to: Kentucky Department of Revenue, Division of Sales and UseTax, 501 High Street, Station #66, Frankfort, Kentucky 40601-2103.

Taxpayers may also receive small quantities of forms by contacting the local taxpayer service center in their area or by calling the Division of Sales and UseTax in Frankfort at (502) 564-5170. Some forms are also available on the Kentucky Department of Revenue Web site at [www.revenue.ky.gov/forms](http://www.revenue.ky.gov/forms) and regulations are available at [www.revenue.ky.gov/laws](http://www.revenue.ky.gov/laws).

**FORM NAME**

**ORDER NUMBER**

**Food Industry**

Coupons or Redemption Certificates ..... (Reg. 31:080)  
Containers, Wrapping and Packaging Materials ..... (Reg. 30:170)

**Mining and Manufacturing Industry**

Publishers of Newspapers, Magazines ..... (Reg. 27:140)  
Producing, Fabricating and Processing ..... (Reg. 28:030)  
Leases and Rentals ..... (Reg. 28:051)  
Machinery for New and Expanded Industry ..... (Reg. 30:120)  
Energy and Energy-Producing Fuels ..... (Reg. 30:140)  
Application for Energy Direct Pay ..... 51A109  
Containers, Wrapping and Packaging Materials ..... (Reg. 30:170)  
Direct Pay Authorization ..... (Reg. 31:030)  
Application for Direct Pay ..... 51A112  
Application for Pollution Control Tax Exemption Certificate ..... 51A216

**Automotive and Power Equipment Industries**

Motor Vehicles, Mobile Homes and Trailers ..... (Reg. 27:100)  
Leases and Rentals ..... (Reg. 28:051)  
Application for Truck Part Direct Pay ..... 51A160

**Agricultural Industry**

Florists and Nurserymen ..... (Reg. 27:050)  
Sales to Farmers ..... (Reg. 30:091)  
Farm Exemption Certificate ..... 51A158  
On-Farm Facility Certificate of Exemption ..... 51A159  
Water for Equine Exemption ..... 51A157

**General Retail Industry**

Kentucky Tax Registration Application ..... 10A100  
Instructions for Kentucky Tax Registration ..... 10A100-I  
Electronic Funds Transfer Information ..... 10F075  
Authorization Agreement for Electronic Funds Transfer ..... 10A070  
Sales and Use Tax Refund Application ..... 51A209  
Vending Machines ..... (Reg. 27:180)  
Coupons or Redemption Certificates ..... (Reg. 31:080)

**Lumber, Building Construction and Contractor Industry**

Painters and Finishers ..... (Reg. 26:060)  
Construction Contractors ..... (Reg. 26:070)  
Machinery for New and Expanded Industry ..... (Reg. 30:120)  
Sales to the Federal Government ..... (Reg. 30:235)

*(continued on back page)*

**SALES AND USE TAX ORDER FORM**  
KENTUCKY DEPARTMENT OF REVENUE  
DIVISION OF SALES AND USE TAX  
501 HIGH STREET, STA. #66, FRANKFORT KY 40601-2103

Order Number	Quantity	Mailing Address
_____	_____	Name _____
_____	_____	Address _____
_____	_____	City _____ State _____ ZIP Code _____
_____	_____	
_____	_____	Sales/Use Tax Account No. _____

**Miscellaneous Service Industry**

Service Enterprises in General .....	(Reg. 26:010)
Dentists and Dental Laboratories .....	(Reg. 26:080)
Photographers, Photo Finishers and X-ray Labs .....	(Reg. 27:120)
Printing and Related Industries .....	(Reg. 27:130)
Application to Admissions .....	(Reg. 28:010)

**Educational, Charitable and Religious Institutions**

Application for Purchase Exemption .....	51A125
Certificate of Resale (Schools) .....	51A227

**Resale and Exemption Certificates**

*Resale Certificate .....	51A105
*Certificate of Exemption-Machinery for New and Expanded Industry .....	51A111
*Purchase Exemption Certificate .....	51A126
*Streamlined Sales Tax Agreement (SST)-Certificate of Exemption .....	51A260

\*(These exempt certificates may be photocopied for business use and are available on the DOR Web site at [www.revenue.ky.gov](http://www.revenue.ky.gov).)

Commonwealth of Kentucky  
Department of Revenue  
Frankfort, KY  
40620  
revenue.ky.gov

TO:

DATE:

SUBJECT: SALES AND USE TAX PERMIT UPDATE

DUE TO A CHANGE IN YOUR BUSINESS OR IN RESPONSE TO A RECENT REQUEST, THE DEPARTMENT OF REVENUE IS SENDING AN UPDATED COPY OF YOUR KENTUCKY SALES AND USE TAX PERMIT. THE DETACHMENT AT THE BOTTOM OF THIS PAGE IS A COPY OF YOUR KENTUCKY SALES AND USE TAX PERMIT. THIS PERMIT MUST BE POSTED IN A CONSPICUOUS PLACE AT THE BUSINESS LOCATION LISTED ON THE PERMIT.

IF YOU REQUIRE FURTHER ASSISTANCE WITH KENTUCKY SALES AND USE TAX, PLEASE CONTACT THIS OFFICE AT (502) 564-5170 OPTION #1, OR DIRECT ANY CORRESPONDENCE TO THE E-MAIL ADDRESS OR MAILING ADDRESS LISTED BELOW.

DIVISION OF SALES AND USE TAX  
DEPARTMENT OF REVENUE  
PO BOX 181  
FRANKFORT KY 40602-0181  
DORWEBRESPONSESALESTAX@KY.GOV

-----Detach Here-----

FORM 51A101(b)  
(8-2011)

Commonwealth of Kentucky  
Department of Revenue  
Sales and Use Tax Permit

	Account Number	Issue Date

THIS SELLER'S PERMIT IS ISSUED PURSUANT TO KRS 139.250.

POST IN A CONSPICUOUS PLACE

THIS PERMIT IS NOT TRANSFERABLE

THIS PERMIT IS ISSUED PURSUANT  
TO AUTHORITY OF CHAPTER 139 OF  
THE KENTUCKY REVISED STATUTES  
AND IS VALID UNTIL CANCELLED OR  
REVOKED.